IN THE CLAIMS

Please amend the claims as follows:

Claims 1-20 (Canceled).

Claim 21 (New): A method comprising

reacting a polyol in an open mold with a polyisocyanate compound in the presence of a catalyst, a blowing agent and a foam stabilizer to form a flexible polyurethane foam,

wherein the polyol has a hydroxyl value of at most 15 mgKOH/g and the polyisocyanate compound is a modified polymethylenepolyphenyl polyisocyanate.

Claim 22 (New): The method as claimed in Claim 21, wherein the modified polymethylene-polyphenyl polyisocyanate is a prepolymer-modified polymethylene-polyphenyl polyisocyanate.

Claim 23 (New): The method as claimed in Claim 21, wherein the polyisocyanate compound is a modified polyisocyanate compound comprising reacted units of polyethylene glycol and polymethylenepolyphenyl polyisocyanate.

Claim 24 (New): The method as claimed in Claim 21, wherein the polyisocyanate compound comprises reacted units of polyethylene glycol monomethyl ether and polymethylenepolyphenyl polyisocyanate.

Claim 25 (New): The method according to Claim 21, wherein the polyol has an unsaturation value of at most 0.05 meq/g.

Claim 26 (New): The method according to Claim 21, wherein the polyol is produced in the presence of a double metal cyanide complex catalyst.

Claim 27 (New): The method according to Claim 21, wherein the polyol comprises fine polymer particles.

Claim 28 (New): The method according to Claim 21, wherein the foam stabilizer is a silicone foam stabilizer having a silicone content of from 10 to 50 mass%.

Claim 29 (New): The method according to Claim 21, wherein the polyol has a hydroxyl value of less than 10 mgKOH/g.

Claim 30 (New): The method according to Claim 29, wherein the polyol has an unsaturation value of at most 0.05 meq/g.

Claim 31 (New): The method according to Claim 29, wherein the polyol is produced in the presence of a double metal cyanide complex catalyst.

Claim 32 (New): The method according to Claim 29, wherein the polyol comprises fine polymer particles.

Claim 33 (New): The method according to Claim 29, wherein the foam stabilizer is a silicone foam stabilizer having a silicone content of from 10 to 50 mass%.

Claim 34 (New): A flexible polyurethane foam obtained by the process as claimed in Claim 21.

Claim 35 (New): The flexible polyurethane foam according to Claim 34, wherein the polyol has a hydroxyl value of less than 10 mgKOH/g.

Claim 36 (New): The flexible polyurethane foam according to Claim 34, wherein the polyol is produced in the presence of a double metal cyanide complex catalyst.

Claim 37 (New): The flexible polyurethane foam according to Claim 34, wherein the foam stabilizer is a silicone foam stabilizer having a silicone content of from 10 to 50 mass%.

Claim 38 (New): The method according to Claim 21, wherein the air permeability of the flexible foam is from 0 to 0.08 ft^3/min.

Claim 39 (New): The method according to Claim 21, wherein the core impact resiliency of the flexible foam is from 30 to 46%.